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Montana Legislative Assembly.

Report submitted by the Tax Investigation...

Helena, Mont.

[1917]

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M. S. Gould, chairman.
Dated: February 9th, 1917.

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REPORT SUBMITTED

BY THE

TAX INVESTIGATION COMMITTEE OF THE HOUSE

TO THE

FIFTEENTH LEGISLATIVE ASSEMBLY

STATE PUBLISHING CO., HELENA, MONT.

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HJ 10/3/23

REPORT SUBMITTED BY

TAX INVESTIGATION COMMITTEE

15TH LEGISLATIVE ASSEMBLY

Helena, Montana, February 9th, 1917.

Mr. Speaker and Ladies and Gentlemen of the House of Representatives of the Fifteenth Legislative Assembly of the State of Montana:

We your Committee appointed under and by virtue of a certain resolution, duly passed by this House on the 12th day of January 1917, as follows:

WHEREAS, the Fifteenth Legislative Assembly is confronted with the imperative necessity of raising additional revenue to meet the growing needs of State Government and

WHEREAS, intelligent action should be predicated upon full and accurate information on the subject, NOW, Therefore,

BE IT RESOLVED, That a Committee of five members of the House be appointed by the Speaker to inquire into and report to the House concerning the assessed valuation and tax paid on assessable property of all mines and mining industries, hydro-electric and power companies, lighting companies, express companies, telephone and telegraph companies, railroad companies, and sleeping car companies, including all improvements belonging to such companies.

RESOLVED, That said Committee be and is hereby authorized and empowered to summon witnesses and require the production of books papers and records concerning said matter of inquiry. Said Committee to make diligent inquiry and report to the House not later than the twenty-fifth day of the present session."

Beg leave to report to the House that in obedience to the order of the Speaker, in appointing us as such committee, we proceeded to organize by the selection of M. S. Gould as Chairman of our Committee.

We immediately began to discharge of the duties, as suggested by the foregoing resolution, with all diligence at our command. We at once communicated with each one of the County Assessors, in the forty-one counties of the State, requesting that they supply us forthwith, with all information required by the before-mentioned resolution as to assessable property and the taxes paid thereon.

We also procured an Auditing Department as comprehensive as it was possible for us to get within the time and under the circumstances of our appointment.

We have held public hearings and investigated all of the books, reports, records and figures obtainable which would shed any light upon the assessed valuation and taxes paid, and properties owned by each of the industries mentioned in the resolution foregoing.

For your consideration we submit herewith a full, complete, and we believe, a correct statement based on the best obtainable information, of the results of our investigation.

From the public hearings, which we have had and held, and from the matters and facts disclosed by the sub-joined figures and statements, we have arrived at the conclusion that there exists in our State, inequalities in matters of taxation.

We had before our Committee, Assessors representing some twenty of the counties of our State, and from the testimony produced before us, we are of the opinion that there exists many inequalities in the matter of property assessments. We respectfully invite the attention of the State Board of Equalization to a full and careful investigation into this matter, to the end that property assessments may be made as nearly uniform as is possible.

We have been unable to furnish you with any figures concerning the business done within this State by the sleeping car companies as such. It appearing that sleeping cars have been assessed as rolling stock to the railway companies, who bill a proportion of the charge to the Pullman Company.

It appears to us that the express companies doing business within the state have escaped, in a very large measure, their just proportion of the State's burden of taxation. We find that of the 7 express companies doing business within the state they have returned but little property for the purposes of taxation. Our investigation, as shown by the sub-joined statement discloses that the net earnings of the express companies, on purely intra-state business for the year 1916, amounted to $174,853.18; that they paid as taxes to the State of Montana the sum of $5,446.42, a very large proportion of which was paid by the Northern Express Company on a franchise tax assessed against them by the Assessor of Lewis and Clark County.

We have to recommend for your consideration the enactment into law of some provisions levying a franchise tax upon all express companies doing business within the state, the proceeds of which should inure wholly to the benefit of the state treasury.

We further recommend that in view of the magnitude and the importance of this great matter of taxation, which could not be adequately dealt with in the limited time at our command, that some provision should be made by act of this Legislative Assembly providing for the creation of a non-partisan tax commission, vested with full authority to make an exhaustive, comprehensive study of all questions involving production of the State's revenue, and the taxation of property and incomes, and make a full and complete report to the next Legislative Assembly.

We believe from testimony that has been given before your Committee, the substance of which is hereto attached and made a part of this report, that there is a necessity of additional legislation to add to the revenues necessary for the use of the State.

It is the judgment of your Committee that any proposed legislation should have for its object increasing the revenues of the State without any reference to the needs of the various counties; it being the judgment of your Committee that the law is now adequate to provide for the business of the various counties.

In our deliberations we have been guided by the fact that figures submitted to us convince us that when the necessary appropriations have been made by this Assembly for the maintenance of the various State Institutions and to provide funds to take care of the present unpaid warrants of the State, the State's indebtedness over and above the amount reasonably to be expected from the present sources of revenue will be approximately one million dollars.

It appears to us that the present laws concerning assessments of various kinds of property are productive of inequalities in the matter of taxation. These inequalities should be corrected insofar as the present laws and constitutional limitations will permit.

To the end that the burdens of taxation may be equalized so far as possible, the attention of the State Board of Equalization is invited to the following statement.

As nearly as can be determined by this Committee the total assessment of the mining companies of the State of Montana is:	$ 42,918,260.00
Total Assessment Railroad Companies	87,818,028.00
Total Assessment Express Companies	157,784.00
Total Assessment Telegraph Companies	570,113.00
Total Assessment Telephone Companies	1,364,319.00
Total Assessment Banks	11,412 391.00
Hydro-Electric Power Companies	10,140,412.00
Total Assessment Pullman Car Companies	None
Total Assessment Private Car Companies	None
Total Assessment Farming Industry	156,818,411.00
Total Assessment Live Stock Industry	52,384,484.00

Gross Proceeds of the Mines for year 1916	$141,500,000.00
Gross Proceeds Farming Industry for 1916	81,154,190.00
Gross Proceeds Live Stock Industry for 1916	54,187,960.00
Gross Proceeds Railroad Industry for 1916	60,199 996.75

The proportion of the total taxes paid is as follows:

Mining Industry	8.79 %
Farming Industry	32.14 %
Live Stock Industry	10.73 %
Railroad Industry	17.99 %
Banking Industry	2.33 %
Telephone Companies	0.279%
Telegraph Companies	0.117%
Express Companies	0.032%
Hydro Electric Power Companies	2.078%

The foregoing figures on gross proceeds are merely approximations and are not based on testimony. Total assessment Farming Industry includes all classes of lands, other than city or town lots, and improvements on the same.

Your Committee further recommends for the consideration of this Assembly that some law be enacted by this Legislature providing for a license fee on corporations.

From the investigatoins thus far conducted, it appears to us that the various State institutions are in need of financial relief in excess of any revenues that would be produced by the existing means of taxation to the end that these institutions may be properly cared for and the revenues of the State supplemented by additional means. We have to suggest additional legislation for the purpose of producing revenue for the State to the extent of $750,000.00 per year for the years 1917 and 1918.

That judicious and economical expenditure of all of the State's funds may be had, we suggest for your consideration the establishment of an efficiency department. All of which is respectfully submitted.

M. S. GOULD, Chairman,
O. W. BELDEN,
C. A. RASMUSSON,
W. W. SPAIN
W. J. McMAHON,
Tax Investigating Com.

REPORTS OF COUNTY ASSESSORS TO THE HOUSE SPECIAL TAX INVESTIGATING COMMITTEE.

The table gives the assessed valuation, total tax paid, State Tax, Percentage of Assessed valuation paid in taxes, Percentage of County Valuation, Percentage of State Tax paid and Percentage of County Tax paid, both in segregated and combined forms for the following industries and companies:

RAILROAD COMPANIES AND INDUSTRIES.
MINING COMPANIES AND INDUSTRIES.
TELEGRAPH INDUSTRY.
TELEPHONE INDUSTRY.
HYDRO-ELECTRIC POWER INDUSTRY.
EXPRESS INDUSTRY.

It was the intention to include also Sleeping Car Companies but reports from various Assessors disclose the fact that no Sleeping Car Company pays any tax as such in the State, therefore this class of industry was omitted.

In as much as the table gives the before-mentioned facts for Forty Counties and in the segregated form each county is represented in Forty-eight different columns, making a total of 1920 separate percentages and totals to consider, and owing to the limited time at the command of the Committee, only the grand totals for the entire state will be dealt with here.

The total assessed valuation of the entire state for the year 1916 is $487,898,353; this sum is used as the basis of comparison in figuring percentages and making comparisons for the different industries and companies.

In arriving at total sums paid the State 2.8 mills was used as a state levy for computation purposes, in as much as the state collects that portion on every dollar assessed valuation.

The total assessed valuation of the Six Companies and Industries under discussion is $142,968,914; all other property in the state is assessed at $344 929,439:

Total Tax paid by Companies	$4,317,805.00
Total State Tax paid by Companies	400,312.95
Total State Tax paid by all other property	965,802.43

From these figures are derived the following facts:

That the combined tax paid is 29.3 per cent of the total state tax; that these companies pay approximately 29.3% of the total taxes collected in the state, and represent 29.3% of the total assessed valuation of the state.

RAILROAD COMPANIES.

Under the head of Railroad Companies we find that the total assessed valuation of same is $87,818,028.00, paying a total tax of $2,623,066.67 from which the state receives under the 2.8 mill levy, $245,890.47.

They represent 18 per cent of the State's taxable property, paid 18 per cent of all taxes and pay 3.11 per cent of their assessed valuation in taxes.

The total figures given in this case are approximate only, as the Committee was forced to depend on reports from various County Assessors some of whom, through carelessness or contempt of proper authority failed to return complete reports of their assessments, but the percentages remain correct as they were computed from totals obtained from Thirty-eight Counties that made complete segregated returns to the Committee.

RAILROAD INDUSTRIES.

The totals and percentages obtained under this caption are differentiated from RAILROAD COMPANIES in that nothing is included, but that which pertains strictly to the operation of the business and does not include entire Company holdings. The total assessed valuatoin of $74,588,356.00 does not represent the entire value of the Industry for the same reasons given above; but the percentages remain correct, notwithstanding.

The Railroad Industry pays a total tax of $2,335,047.31; a State Tax of $208,847.39 from which is derived the facts that the industry represents 15.29 per cent of the assessed valuation of the State; pays 15.3 per cent of total taxes and pays 3.13 per cent of its assessed valuation in taxes.

MINING COMPANIES.

The Mining Companies have an assessed valuation of $42,918,260.00; paying a total tax of $1,325,729.78 and a State Tax of $120,171.12. They pay 8.79 per cent of total taxes collected and the same percentage of the total State Tax. 3.09 per cent of their assessed valuation is paid in taxes. These figures are only a close approximation, as many assessors failed to report on Patented Mineral Claims and unoperated property upon which taxes are being paid and upon holdings of mining companies not pertaining to the industry.

MINING INDUSTRY.

The totals under Mining Industry are approximate only for the same reasons given above. They differentiate from Mining Companies in that no Company holdings not pertaining to the mining business are included. The Mining Industry is assessed at $41,856,095.00 and pays a total tax of $1,292,296.92. The State receives $117,197.06 from this industry. These totals include assessment and taxes paid on net proceeds. They represent 8.58 per cent of the total State assessment, pay 8.58 of the State Taxes and 3.09 per cent of their assessed valuation is paid in taxes.

TELEGRAPH INDUSTRIES.

The Telegraph Industry is assessed at $570,113.00 upon which a total tax of $14,722.20 is paid; being 3.35 per cent of the assessed valuation. The Total State Tax paid is $1,596.32, which is 0.116 per cent of the State's total tax. This Industry represents 0.116 per cent of total valuation of the State.

All Counties but one are represented in these totals.

TELEPHONE INDUSTRY.

The Assessed valuation of this Industry is $1,364,319.00, this includes assessed valuation given by Thirty-nine Counties. The Total Tax paid is $50 471.20, which is 3.7 per cent of the Assessed valuation. This Industry pays 0.279 per cent of the State valuation and 0.28 per cent of total taxes paid in the State. The State received $14,131.94 from this Industry.

HYDRO-ELECTRIC POWER INDUSTRY.

The total assessed valuation of the Hydro-Electric Power Companies in the State as returned by Forty Counties is $10,140,412.00; total tax $287,523.71; total State Tax $28,393.15. This industry pays 3.02 per cent of its assessed valuation in taxes and represents 2.07 per cent of the State's entire valuation. It pays approximately 2.07 per cent of all taxes collected.

EXPRESS INDUSTRY.

The total assessed valuation of this Industry is $157,784.00. Twenty-Six counties do not report any Express Assessment.

Lewis and Clark County, beside personal property assessment, reports a Franchise Tax of $100,000.00, assessed valuation upon which taxes are paid.

Total Taxes paid $5,446.42 from which the State received $441.78.

This Industry represents 0.032 per cent of the State's total Assessment and pays approximately 0.032 per cent. of all taxes. It pays 3.45 per cent of its assessed valuation in taxes.

From the records of the Board of Railroad Commissioners and Ex-Officio Public Service Commission, the following data was obtained, regarding Express Companies operating in Montana.

Operating Revenues	$80 846,891.96	
Operating Expenses	70,750,256.61	
Net Operating Revenues	10,096,635.35	
Total Mileage		278,927.7
Mileage in Montana		4,898.8
Average Net Revenue per mile	37.26	
Proportionate Net Revenue for Montana	174,856.18	
Total Tax paid entire system	1,320,478.53	
Tax paid in Montana	5,446.42	

From the above data the following percentages were obtained:

Per Cent of Mileage in Montana	1.756
Per Cent Taxes paid in Montana	.360
Per Cent of Total Earnings earned in Montana	1.80

Your particular attention is directed to the percentage column, showing proportion of assessed valuation paid in taxes by the Express Industry. This figure is deceptive in that while it shows correctly the proportion paid, the totals do not show the relative proportion of the Industry to the State, as the other totals do.

In computing percentages the assessed valuations in Counties were omitted, where no segregated total tax was shown on Assessor's Report; therefore, these figures, totals and sub-totals are correct when used as a basis for computing percentages, yet they must not be assumed correct for the purposes of determining the actual value or the actual total assessed valuation of any particular class of property.

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	County Assessed Valuation	(2.8 Mill Levy) Total State Tax from County	Assessed Val. of Companies	Assessed Val. other Property
Beaverhead	$ 10,208,888	$ 28,584.87	$ 2,403,645	$ 7,805,243
Big Horn	5,995,880	16,788.46	1,610,873	4,385,007
Blaine	6,116,429	17,126.00	1,252,977	4,863,452
Broadwater	4,591,477	12,856.13	1,412,130	3,179,347
Carbon	8,409,961	23,547.89	2,744,080	5,665,881
Cascade	34,192,620	95,739.34	9,277,462	24,915,158
Chouteau	11,843,105	33,160.69	2 138,970	9,704,135
Custer	15,493,334	43,381.33	3,608,253	11,885,081
Dawson	12,536,238	35,101.47	3,437,781	9,098,502
Deer Lodge	10,505,025	29,414.07	6,297,381	4,207,643
Fallon	8,572,357	24,004.28	808,376	7,764,581
Fergus	22,518,862	63,052.81	3,582,472	18,936,390
Flathead*	13,124,022	36,747.26	2,957,597	10,166,425
Gallatin	16,729,875	46,843.65	4,083,350	12,646,525
Granite	3,848,644	10,776.20	1,783,098	2,065,546
Hill	10,416,357	29,165.80	2,576,071	7,840,286
Jefferson**	6,366 509	17,826.22	2,972,106	3,394,403
Lewis and Clark	23,918,537	66,971.90	6,256,259	17,662,278
Lincoln	6,382,486	17,870.96	2,774,905	3,607,581
Madison	7,911,216	22,151.40	2,150,427	5,760,789
Meagher	11,917,762	33,369.73	2,926,711	8,991,051
Mineral	4,283,767	11,994.55	3,112,848	1,170,919
Missoula***	16,264,619	45,540.93	4,332,561	11,932 058
Musselshell	13,361,873	37,413.24	2,920,743	10,441,130
Park	11,650,244	32,620.68	.....	.....
Phillips	5,048,122	14,134.74	1,259,975	3,788,147
Powell	7.791,281	21,815.58	2,511,128	5,280,153
Prairie	5.893,330	16,501.32	2,343,591	3,549,739
Ravalli	7,389,136	20,714.78	1,460,936	5,937,200
Richland	6,367,414	17,828.76	515,044	5,852,370
Rosebud	14,815,868	41,484.43	4,795,970	10,019,898
Sanders	6,644,860	18,605.61	4,238 463	2,406,397
Sheridan	11,890,249	33,292.70	3,357,966	8,532,283
Silver Bow	60,904,188	170,531.73	35,423,793	25,480,395
Stillwater	7.574,563	21,208.77	954,929	6,619,634
Sweet Grass	5,860,007	16,408.02	975,419	4,884,588
Teton	12,779,384	35,782.27	224,609	12,554,775
Toole	4,745,779	13.288.18	1,408,690	3,337,089
Valley	8,243,981	23,083.15	1,689,073	6,554,908
Wibaux	3,579,042	10,021.32	430,134	3,148,908
Yellowstone	21,201,462	59.364.09	3,958,118	17,243,344
TOTALS	$487,898,358	$1,366,115.31	$142,968,914	$344,929.439

*There is $51,700.00 'phone lines included under Power Industry.
**Report from Assessor not segregated.
***Incomplete report; amount taxes not given.

Total Tax Paid by Companies	Total State Tax Paid by Companies	Total State Tax Paid by Other Property	P. C. of County Valu. P. C. County Tax and P. C. State Tax Paid by Companies
$ 67,870.84	$ 6,730.19	$ 21,854.70	23.54
40,808.77	4,510.44	12,278.02	26.86
38,650.39	3,508.33	13,617.66	20.49
39,005.36	3 953.96	8,902.17	30.75
103,520.98	7,683.42	15,864.47	32.63
244,425.45	25,976.89	69,762.44	27.13
68,953.83	5,989.11	27,171.58	18.02
121,004.25	10 103.10	33,278.23	23.28
126,171.62	9,625.78	25,475.80	27.42
149,861.29	17,632.66	11,781.40	59.95
42,855.57	2,263.47	21,740.82	9.43
108,521.69	10,030.92	53,021.89	15.91
101,959.28	8,281.27	28,465.99	22.535
143,525.96	11,433.38	35,440.27	24.41
54,524.65	4,992.67	5,783.53	46.33
118,128.68	7,212.99	21.952,80	24.73
78,369.60	8,321.89	9,504.32	46.68
154,833.37	17 517.52	49,454.38	26.156
93,025.75	7,769.73	10,101.23	43.47
55,388.09	6,021.19	16,130.21	27.18
70,018.90	8,194.79	25,174.94	24.56
100,049.21	8,715.97	3,278.57	72.66
.....	12 131.18	33,409.76	26.64
93,765.18	8,178.08	29,235.16	21.86
.....	.....	.....	.....
45,628.44	3,527.93	10,606.81	24.96
63,521.73	7,031.16	14,784.43	32.23
71,151.93	6,561.99	9,939.33	39.77
46,827.31	4,090.62	16,624.16	19.75
18,425.15	1 442.12	16,386.63	8.09
136,252.03	13,428.71	28,055.71	32.37
144,262.17	11,867.69	6,737.91	63.785
121,378.57	9,402.29	23,890.39	28.24
1,141,674.99	99,186.62	71,345.11	58.16
28,767.67	2,673.80	18,534.97	12.61
24,091.19	2,731.17	13 676.85	16.645
7,553.86	628.90	35,153.37	1.76
43,243.76	3,944.33	9,343.85	29.68
61,716.23	4,729.40	18,353.74	20.49
14,283.94	1,204.37	8,816.94	12.02
133 787.79	11,082.73	48,281.36	18.67
$4,317,805.47	$ 400,312.95	$ 965,802.43	29.30

RAILROAD COMPANIES

	Assessed Valuation	Tax Total	Total State Tax	P. C. of County and State Tax ..... P. C. of County Valuation	P. C. of Valuation Paid in Taxes.....
Beaverhead	$ 2,282,398	$ 64,234.25	$ 6 390.71	22.35	2.81
Big Horn	1,603,600	40,539.09	4,490.08	26.74	2.52
Blaine	1,213,700	37,695.02	3,398.36	19.84	3.10
Broadwater	1,274,187	35,019.89	3,567.72	27.75	2.75
Carbon	1,728,617	61,577.66	4,840.12	20.55	3.56
Cascade	3,805,564	98,256.13	10,655.57	11.13	2.58
Chouteau	2,066,519	66,430.72	5,786.25	17.45	3.21
Custer	3,539,562	118,170.71	9,910.77	22.85	3.33
Dawson	3,384,265	123,472.50	9,475.94	26.99	3.65
Deer Lodge	1,214,030	24,033.29	3,399.28	11.56	1.98
Fallon	803,901	42,698.50	2 250.93	9.38	5.31
Fergus	3,131,580	93,613.60	8,768.42	13.91	2.98
Flathead	2,780,942	94.921.99	7,786.64	21.19	3.41
Gallatin	3,611,880	120,714.82	10,113.26	21.59	3.34
Granite	1,534,683	46,143.49	4,297.11	39.87	3.01
Hill	2,457,716	110,488.09	6,881.60	23.59	4.49
Jefferson	2,791,390	73,761.75	7,815.89	43.84	2.64
Lewis & Clark	2,393,264	57,020.35	6,701.13	10.00	2.38
Lincoln	2,716,490	90,641.31	7,606.17	42.56	3.33
Madison	1,071,246	27,040.55	2,999.48	13.54	2.52
Meagher	2,847,176	67,802.37	7,972.10	23.89	2.38
Mineral	2,988.017	96,309.43	8,366.85	69.75	3.22
Missoula	3,582,712	.....	10,031.60	22.02	.....
Musselshell	2,376,419	73,511.45	6,653.97	17.78	3.09
Park	.....	.....	.....	.....	.....
Phillips	1,151,544	41,807.30	3,224.32	22.81	3.63
Powell	2 343.049	58.872.36	6,560.53	30.06	2.51
Prairie	2 317,893	70.344.44	6,490.10	39.33	3.03
Ravalli	848.250	25,486.17	2,375.10	11.46	3.00
Richland	509,296	18,175.13	1,426.02	8.00	3.57
Rosebud	4,736,462	134,036.42	13,262.09	31.97	2.83
Sanders	3,253,919	111,650.01	9,110.97	48.97	3.43
Sheridan	3,312,664	118,976.83	9,275.45	27.86	3.59
Silver Bow	3,195,565	90.720.87	8,947.57	5.247	2.83
Stillwater	896,096	26,919.33	2,509.07	11.83	3.00
Sweet Grass	913,068	22,595.77	2,556.59	15.58	2.47
	2 977,265				
Teton	143,288	4,830.88	401.20	1.21	3.37
Toole	1,401,531	43,034.13	3.924.28	29.53	3.07
Valley	1,668,868	60.944.12	4,672.83	20.24	3.65
Wibaux	416,797	13,782.27	1,167.03	11.647	3.31
Yellowstone	3,509 880	116.793.68	9.827.65	16.55	3.32
TOTALS	$87,818,028	$ 2.623,066.67	$245,890.47	18.00	3.11

Missoula out in figuring per cent paid in taxes.

Total assessed valuation does not include all holdings; therefore percentage of State Valuation and percentage of State Tax too low.

RAILROAD INDUSTRY

Assessed Valuation of Industry	Total Tax Paid by Industry	State Tax Paid by Industry	P. C. of Valuation Paid in Taxes.....	P. C. of County Valuation P. C. of County and State Taxes.....
	Same as Under Companies.			
	Same as Under Companies.			
	$620 Less in Valuation Than R. R. Companies.			
	Same as Under. R. R. Companies.			
$ 1,670,098	$ 59,471.50	$ 4,676.27	3.56	19.86
	Same as Under Rail Road Companies.			
	Same as Under Rail Road Companies.			
2,119,055	72,430.71	5 933.35	3.42	13.67
1,284,522	46,389.41	3,596.66	3.61	10.24
	Same as Under Railroad Companies.			
	$747 Less in Valuation Than R. R. Companies.			
	Same as Under R. R. Companies			
	Same as Under R. R. Companies			
3,406,455	114,406.80	9,538.07	3.36	20.36
	Same as Under R. R. Companies.			
	Same as Under Rail Road Companies.			
2,791,390—not segregated.				
2,284 759	54,579.17	6,397.32	2.38	9.55
	Same as Under Rail Road Companies.			
904,496	23,250.55	2,532.59	2.57	11.43
2,841,050	67,611.94	7,954.94	2.38	23.83
2,962,312	95,533.14	8,294.47	3.22	69.15
3 582,712				
	Same as Under R. R. Companies.			
	$1400 Less Than Assessed Valuation Shown Under Co's.			
2,230,532	56,104.44	6,245.49	2.51	28.63
1,594,675	50,155.49	4,465.09	3.14	27.06
633,079	19,212.07	1,772.62	3.03	8.55
	Same as Under R. R. Companies.			
3,396,613	98,142.51	9 510.51	2.89	22.92
3,217,679	110,461.34	9,009.50	3.43	48.42
	Same as Under R. R. Companies.			
	Same as Under Rail Road Companies.			
858,316	25,773.54	2,403.28	3.00	11.33
828,980	21,405.60	2,321.14	2.58	14.14
2,977 265				
142,203	4,800.15	398.17	3.38	1.11
	Same as Under R. R. Companies.			
	Same as Under R. R. Companies.			
380,398	12,648.67	1,065.11	3.32	10.63
3.334,704	110,785.08	9.337.17	3.32	15.73
$74.588.356	$ 2 335.407.31	$208,847.39	3.13	15.29

MINING COMPANIES

	Assessed Valuation	Tax Paid Total	Total State Tax Paid	P. C. of County Valuation and P. C. of County & State Tax	P. C. and Valuation Paid in Taxes
Beaverhead—None reported.					
Big Horn—None reported.					
Blaine—None reported.					
Broadwater	$ 24,770	$ 847.86	$ 69.35	.539	3.47
Carbon	950,601	37,370.19	2,661.67	11.30	2.87
Cascade	2 521,150	66,157.00	7,059.22	7.37	2.62
Chouteau—None reported.					
Custer—None reported.					
Dawson—None.					
Deer Lodge	4,972,900	123,572.69	13,924.12	47.34	2.48
Fallon—None reported.					
Fergus	315,710	9,268.28	883.99	1.40	2.90
Flathead	2,670	88.91	7.48	.02	3.30
Gallatin	306,365	10,048.78	857.82	1.83	3.28
Granite	220,139	7,492.65	616.38	5.72	3.40
Hill	3,425	129.12	9.59	.032	3.77
Jefferson	136,362	3,585.55	381.81	2.14	2.63
Lewis & Clark	1,087,775	21,868.06	3,045.72	4.55	2.01
Lincoln	20,150	852.13	56.42	.315	4.22
Madison	519,910	14,806.77	1,455.75	6.57	2.85
Meagher—None reported.					
Mineral	90,715	2,646.79	253.54	2.42	2.92
Missoula—None reported					
Musselshell	449,867	16,510.25	1,259.63	3.37	3.67
Park					
Phillips	94,280	3,225.64	263.98	1.87	3.42
Powell	50,069	1,379.80	140.19	.642	2.75
Prairie—None reported.					
Ravalli	467,302	16,016.13	1,308.44	6.31	3.43
Richland—None reported.					
Rosebud—None reported.					
Sanders	2,243	73.46	6.28	.033	3.27
Sheridan—None reported.					
Silver Bow	30,678,023	989,755.47	85,898.46	50.37	3.22
Stillwater	2 734	70.52	7.65	.036	2.58
Sweet Grass	1,100	26.73	3.08	.018	2.43
Teton—None reported					
Toole—None reported.					
Valley—None reported.					
Wibaux—None reported.					
Yellowstone—None reported.					
TOTALS	$42.918,260	$ 1,325,792.78	$120,171.12	8.79	3.09

Total assessed valuation does not include all holdings; therefor making percentage of State Valuation and percentage of State Taxes lower than it should be.

MINING INDUSTRY

Assessed Valuation	Total Tax Paid	Tax Total State	P. C. of Valuation Paid in Taxes	P. C. of County Valuation. P. C. of County and State Taxes
	None Reported.			
	None Reported.			
	None Reported.			
	Same as Under Mining Companies.			
$ 901,925	$ 35,903.55	$ 2,525.39	3.98	10.72
	Same as Under Mining Companies.			
	Same as Under Mining Companies.			
	None Reported.			
4,560,205	111,052.47	12,768.57	2.43	43.41
	None Reported.			
	Same as Under Mining Companies.			
	Same as Under Mining Companies.			
	Same as Under Mining Companies.			
	Same as Under Mining Companies.			
	Same as Under Mining Companies.			
	Not Segregated.			
	Same as Under Mining Companies.			
	Same as Under Mining Companies.			
	Same as Under Mining Companies.			
	None Reported.			
	Same as Under Mining Companies.			
	Same as Under Mining Companies.			
	Same as Under Mining Companies.			
	Same as Under Mining Companies.			
	None Reported.			
2,870	92.68	8.03	3.23	.038
	None Reported.			
	None Reported.			
	Same as Under Mining Companies.			
	None Reported.			
	Same as Under Mining Companies.			
	Same as Under Mining Companies.			
	Same as Under Mining Companies.			
	None Reported.			
	None Reported.			
	None Reported.			
	None Reported.			
	None Reported.			
$41,856,095	$ 1,292,296.92	$117,197.06	3.09	8.58

TELEGRAPH INDUSTRY

	Assessed Valuation	Total Tax Paid	Total Tax State	P. C. of Valuation Paid in Taxes	P. C. of Valuation County, P. C. of County & State Taxes
Beaverhead	$ 17,370	$ 477.52	$ 48.63	2.75	.17
Big Horn	467	11.20	1.31	2.40	.008
Blaine	6,217	189.67	17.41	3.05	.101
Broadwater	7,889	217.86	22.09	2.76	.172
Carbon	4,241	152.61	11.87	3.60	.05
Cascade	5,668	146.10	15.86	2.58	.016
Chouteau	5,509	176.33	15.42	3.20	.046
Custer	15,777	490.58	44.17	3.11	.101
Dawson	6,935	252.00	19.42	3.63	.055
Deer Lodge	10 763	235.62	30.14	2.19	.102
Fallon—None reported.					
Fergus—None reported.					
Flathead	9,950	367.37	27.86	3.69	.075
Gallatin	11,245	394.37	31.49	3.51	.067
Granite	6,289	211.11	17.61	3.37	.163
Hill	8,294	798.64	23.22	9.63	.079
Jefferson	3,942	90.80	11.04	2.30	.062
Lewis & Clark	26,925	774.84	75.39	2.87	.112
Lincoln	9,875	329.52	27.65	3.33	.154
Madison	4,620	113.85	12.94	2.46	.058
Meagher	2,704	72.27	7.56	2.67	.022
Mineral	11,160	357.34	31.24	3.20	.260
Missoula	131,384	.....	367.88	.....	.807
Musselshell	60,877	2,499.21	170.45	4.10	.455
Park					
Phillips	6,221	222.39	17.32	3.54	.132
Powell	33,215	850.54	93.00	2.56	.426
Prairie	18,236	546.62	51.06	2.99	.309
Ravalli	4,048	121.81	11.33	3.00	.055
Richland—None reported.					
Rosebud	25,914	808.60	72.56	3.12	.175
Sanders	22.584	778.22	63.23	3.44	.339
Sheridan	10,243	366.95	28.68	3.58	.086
Silver Bow	18,920	620.33	52.38	3.28	.031
Stillwater	6,749	203.56	18.90	3.01	.089
Sweet Grass	6,319	154.17	17.69	2.44	.108
Teton	5,130	156.57	14.36	3.05	.04
Toole	3,259	99.44	9.14	3.04	.068
Valley	8,521	310.20	23.83	3.64	.103
Wibaux	3,017	99.66	8.45	3.30	.084
Yellowstone	29,636	1,024.33	82.98	3.45	.139
TOTALS	$570,113	$ 14,722.20	$ 1,596.32	3.35	.116

Missoula out in figuring percentage paid in taxes.

TELEPHONE INDUSTRY

Assessed Valuation	Total Tax Paid	Tax Total State	P. C. of Valuation Paid in Taxes	P. C. of County Valuation. P. C. of County and State Taxes
$ 35,684	$ 1,041.21	$ 99.91	2.92	.349
2,006	56.17	5.62	2.80	.003
8,560	282.70	23.97	3.30	.139
19,909	570.86	55.75	2.86	.433
39,312	1,544.38	110.07	3.93	.467
116,863	3,736.44	327.20	3.19	.342
6,195	211.71	17.35	3.42	.052
51,864	2,293.77	145.22	4.42	.334
16,371	1,048.35	45.83	6.40	.13
37,598	1,055.47	105.27	2.80	.358
3,250	96.50	9.11	2.97	.038
61,027	2,463.35	170.87	4.04	.271
400	15.72	1.12	3.93	.003
53,990	2,160.60	151.17	4.00	.323
	None Reported.			
13,640	597.89	38.19	4.38	.13
40,412	931.50	113.15	2.30	.634
249 800	8,576.14	699.44	3.43	1.04
2,890	122.97	8.09	4.25	.045
18,436	512.70	51.62	2.78	.233
3,383	91.11	9.47	2.70	.028
12,090	386.45	33.85	3.20	.282
20,190	679.96	56.53	3.36	.151
7,930	373.11	22.20	4.71	.157
22,405	745.99	62.73	3.36	.287
4,600	145.25	12.88	3.16	.079
39,977	1,445.11	111.93	3.61	.540
5,748	250.02	16.09	4.35	.902
13 394	425.50	37.50	3.18	.09
8,272	312.38	23.16	3.78	.124
20,202	1,322.68	56.56	6.54	.169
251,375	10,573.19	703.85	4.20	.413
13,635	442.59	38.48	3.24	.180
8,766	236.19	24.55	2.70	.149
27,062	910.86	75.77	3.36	.211
3,900	110.19	10.92	2.84	.082
11,684	461.91	32.71	3.95	.141
5,995	208.24	16.78	3.50	.167
105,504	4,023.04	295.41	3.81	.497
1,364 319	$ 50,471.20	$ 14,131.94	3.70	.279

POWER INDUSTRY

	Assessed Valuation	Total Tax Paid	Total State Tax	P. C. of Valuation Paid in Taxes	P. C. of County Valuation. P. C. of County and State Taxes
Beaverhead	$ 67 943	$ 2,109.27	$ 190.23	3.10	.665
Big Horn	4,800	202.24	13.34	4.22	.08
Blaine	24,500	483.00	68.60	1.97	.400
Broadwater	85,375	2,348.89	239.05	2.75	1.86
Carbon	21,309	876.14	59.66	4.11	.253
Cascade	2,825 761	74,596.90	7,912.13	2.64	8.26
Chouteau	60,747	2,135.07	170.09	3.51	.512
Custer					
Dawson	30,000	1,389.02	84.00	4.63	.239
Deer Lodge	62,090	964.22	173.85	1.55	.591
Fallon	1,225	60.57	3.43	4.94	.014
Fergus	70,264	3,015.05	196.74	4.29	.312
Flathead	162,855	6,526.06	455.99	4.00	1.24
Gallatin	99,270	3 850.63	277.95	3.87	.593
Granite	21,987	677.40	61.57	3.08	.571
Hill	92,006	5,025.64	257.61	5.46	.88
Jefferson—None reported.					
Lewis & Clark	2,396,410	63,014.57	6,709.94	2.63	10.02
Lincoln	25,500	1,079.82	71.40	4.23	.399
Madison	536,215	12,914.22	1,514.40	2.41	6.78
Meagher	73 450	2,053.15	205.66	2.80	.616
Mineral	10,866	369.20	30.42	3.40	.253
Missoula	618,465		1,731.70		3.802
Musselshell	13,390	564.31	37.49	4.21	.10
Park					
Phillips—None reported.					
Powell	62,390	1,664.04	174.69	2.67	.80
Prairie	2,700	109.63	7.56	4.00	.046
Ravalli	101,359	3,758.09	283.80	3.71	1.37
Richland—None reported.					
Rosebud	20,200	981.51	56.56	4.86	.136
Sanders	951,445	31,448.10	2 664.05	3.30	14.32
Sheridan	14,857	712.11	41.60	4.79	.125
Silver Bow	1,235,350	48,620.40	3,458.97	3.93	2.028
Stillwater	35,715	1,131.67	100.00	3.17	.471
Sweet Grass	46,166	1,078.33	129.26	2.33	.788
Teton	49,129	1,655.55	137.56	3.37	.384
Toole—None reported.					
Valley—None reported.					
Wibaux	4 325	193.77	12.11	4.50	.121
Yellowstone	312,348	11,915.14	874.57	3.81	1.473
TOTALS	$10,140,412	$287,523.71	$ 28,393.15	3.02	2.07

EXPRESS INDUSTRY

Valuation Assessed	Total Tax Paid	Total State Tax	P. C. of Valuation Paid in Taxes	P. C. of County Valuation. P. C. of County and State Taxes
$ 250	$ 8.59	$ .70	3.44	.003
	None Reported.			
	None Reported.			
	None Reported.			
	None Reported.			
2,456	90.79	6.87	3.69	.007
	None Reported.			
1,050	49.19	2.94	4.58	.006
210	9.75	.59	4.64	.003
	None Reported.			
	None Reported.			
3,891	161.41	10.89	4.14	.017
780	39.23	2.18	5.00	.006
600	29.76	1.68	4.96	.004
	None Reported.			
990	55.97	2.77	5.65	.009
	None Reported.			
102,085	3,579.41	285.84	3.50	.426
	Very Small and Included in G. N. R. R. Company.			
	None Reported.			
	None Reported.			
	None Reported.			
	None Reported.			
	None Reported.			
	None Reported.			
	None Reported.			
	None Reported.			
	None Reported.			
162	5.99	.45	3.70	.002
	None Reported.			
	None Reported.			
	None Reported.			
	None Reported.			
	None Reported.			
44,560	1,384.73	124.77	3.10	.073
	None Reported.			
	None Reported.			
	None Reported.			
	None Reported.			
	None Reported.			
	None Reported.			
750	31.60	2.10	4.21	.003
$157,784	$ 5.446.42	$ 441.78	3.45	.032

*There is $51,700.00 'phone lines included under Power Industry.
**Report from Assessor not segregated.
***Incomplete report; amount taxes not given.

MGH #2745

END OF
TITLE